

Notice of Encumbrances Against or Interests in Property Offered for Sale

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: Bett Brezner, 14455 Ventura Blvd, Third Floor, Sherman Oaks, CA 91423

Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Real Estate Taxes	1,945.17	2002	unrecorded	Santa Fe County Treasurer P.O. Box T Santa Fe, NM 87504	02/13/03
Notices of Federal Tax Lien	161,161.00	04/01/02	04/01/02 County Recorder Santa Fe County Santa Fe, NM 87504	Internal Revenue Service 6230 Van Nuys Blvd. Van Nuys, CA 91401	02/13/03

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the above information, and provides the information solely to help the prospective bidders determine the value of the interest being sold. Bidders should therefore, verify for themselves, the validity, priority, and amount of encumbrances against the property offered for sale. Each party listed above was mailed a notice of sale on or before 03/14/03.

Signature

Name and Title (typed)

Date

Ernest J. Sell, Property Appraisal & Liquidation Specialist

3/14/03